

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listing of claims in the application.

**Listing of Claims**

CLAIMS

1. (original) A method of finishing openings for framed inserts comprising the steps of:

inserting a shim plate between a framing member and the periphery of a framed insert, the shim plate having a sill portion and a fastening flange;

affixing the fastening flange of the shim plate to the interior surface of the framing member such that the distal edge of the sill portion that extends between the periphery of the framed insert and the framing member is in close proximity to the periphery of the framed insert;

expanding a foaming material between the framing member and the shim plate to support the shim plate relative to the framing member;

positioning finishing material on top of the sill portion of the shim plate and fastening the finishing material to the framing member using fasteners extended through the shim plate.

2. (currently amended) The method of claim 1 wherein the distal edge of the sill portion of the shim plate is inserted into a slot formed between the periphery of the framed member and a lip extending inwardly from the frame of the framed member for supporting the distal edge of the sill portion of the shim plate against deflection toward the frame member.

3. (original) The method of claim 1 wherein the shim plate is formed of

sheet steel bent into an L-shaped form.

4. (original) The method of claim 1 wherein the shim plate is formed of a plastic material.

5. (original) The method of claim 1 wherein the foaming material is a low-expansion foaming material.

6. (original) The method of claim 1 wherein, prior to the step of affixing the fastening flange to the framing member the sill portion of the shim plate is oriented in a plane perpendicular to the plane of the framed insert with the distal edge of the shim plate in contact with the periphery of the framed member.

7. (currently amended) A system for finishing a framed opening for a framed insert comprising:

an L-shaped shim plate fastenable to a framing member of an opening for a framed insert, the shim plate having a sill portion and a fastening flange, the sill portion of the shim plate being of sufficient width that, when the fastening flange is attached to the interior of a framing member, the sill portion extends between the periphery of the framed insert and the framing member; and

a foaming material expandable between the framing member and the shim plate for supporting the shim plate relative to the framing member as fasteners are extended through the shim plate into a framing member.